

INSTRUCTION NO.

Approved For Release 2002/01/24 : CIA RDP78-03985A000200020056-3

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Imprest Fund Instructions for Fiscal Division

1. Introduction

These instructions are to implement the "Joint Regulation for Small Purchases Utilizing Imprest Funds" dated March 10, 1952 issued by the General Services Administration; Treasury Department; General Accounting Office; General Regulations No. 103, First Revision, dated March 10, 1952, issued by the General Accounting Office; and RDO Letter No. 737 dated April 25, 1952 issued by the Treasury Department, Division of Disbursements.

2. Purpose and Scope

These instructions prescribe the procedure for determining the need for an Imprest Fund, processing the designated persons as cashiers, securing and processing the bond, securing the initial advance, recording advances into the accounts, processing reimbursement vouchers, establishing obligations and recording accounting entries from certified reimbursement vouchers.

3. Procedure

A. Imprest Fund Recommendation

The Chief, Fiscal Division, will formally recommend to the Comptroller the need for an Imprest Fund, the dollar amount of the fund, amount of the penal bond for the cashier, and any special limitation on the use of the fund. The basis for the recommendation will be the request for the Imprest Fund together with the justification as submitted by the requesting overt office coupled with historical information

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with respect to small purchases of articles or services other than personal of the requesting office as portrayed by the records of the Fiscal Division.

B. Designated Cashier

the Imprest Fund operation by The Chief, Fiscal Division, will upon the joint approval of/the Comptroller and Chief, Logistics Office, proceed to secure from the Chief of the overt office the formal designation of the person by name that will be the Imprest Fund Cashier. The designation will be received in the original and one copy.

C. Bond

The Chief, Fiscal Division, will upon the joint approval of the Imprest Fund operation by the Comptroller and Chief, Logistics Office, secure from the designated Imprest Fund Cashier the penal bond in the amount approved by the Comptroller. Three copies of Bond - Imprest Fund Cashier, Form 16 will be forwarded to the designated Imprest Fund Cashier for execution and return. The original and one copy will be secured.

D. Initial Advance

- The Chief, Fiscal Division, will prepare for the signature of the Comptroller the initial request to the Treasury Department, Division of Disbursement, for the designation of an Imprest Fund Cashier and for the initial advance of funds. The request will be by letter addressed to the representative of the Division of Disbursement assigned to the Agency furnishing the following information:

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- (a) Name, address, and official station of Imprest Fund Cashier
- (b) Maximum advance authorized to be carried
- (c) Amount of fund to be advanced
- (d) Name of surety, date, and amount of bond
- (e) If amount to be advanced is by check, the number and amounts of checks required.

The original of the executed bond (Form No. 16) will accompany the request to the Treasury Department, Division of Disbursement.

E. Advance Accounts

The initial advance and any increase or decrease in the amounts advanced will be recorded in the accounts as follows:

Debit: Account No. 104 Cash on Hand For Disbursing -
Imprest Fund Cashiers

Credit: Account No. 316 Accountability of Imprest Fund
Cashiers

Posting Media: The agent cashier checks or advice that funds have been disbursed by the Disbursing Officer direct to the cashier.

Account descriptions for the above two accounts are attached as Exhibits A and B, respectively.

F. Reimbursement Vouchers

The Imprest Fund Cashier will submit reimbursement vouchers (Form 1129) supported with receipts in accordance with General Regulations No. 103, as revised. The vouchers will be

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audited and certified for payment in accordance with established procedures.

G. Obligations

Obligations will be established for each month on data shown in the requesting office's justification for the Imprest Fund, such as, estimated average monthly expenditures.

H. Accounting Entries

(1) The accounting copy of the reimbursement voucher will be processed into the accounts the same as any other expense voucher for overt fund expenditures with the exception of the purchase of property for which accountability is to be established in the Stock Control Records of the Logistics Office and the property inventory accounts of the Finance Division.

(2) Each reimbursement voucher submitted by an Imprest Fund Cashier will be examined for receipts evidencing the acquisition of property. The receipts evidencing acquisition of property will be checked against the file of receiving reports which indicates that the Logistics Office (Stock Control Branch) has processed the property through the stock control and financial records.

The accounting entries for acquisition of property will be:

Debit: 91.5 Expenditures from Overt Allotments for
Property

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Credit: 03.31 Appropriated Funds with Disbursing Officer

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Debit: 91.2 Unobligated Allotments

Credit: 91.4 Expended Appropriations

Where the Cashier's reimbursement voucher covers property (object class 08 and 09) and the Fiscal Division account No. 91.5 has been charged it will be necessary that the reimbursement voucher have indicated the 08 and 09 items which have been charged to account No. 91.5 and then forwarded to the Finance Division for the appropriate entries to be made in the Finance Division records.

I. Audits

The Comptroller will at least once each year or more often designate a staff employee to audit the Imprest Fund Cashier's operations, or arrange for audit by the Office of Audit or other Agency personnel.

4. Effective Date

The effective date of this instruction is 1 July 1953.

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EXHIBIT A

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104 Cash on Hand for Disbursing - Imprest Fund Cashiers

This summary debit balance account reflects the amount of funds which have been advanced by the Disbursing Officer as accountable funds to Imprest Fund Cashiers. A subsidiary account will be maintained for each Imprest Fund established.

Debits:

- (1) Amount of the initial advance.
- (2) Amount of any increase in the initial advance.

Credits:

- (1) Amounts returned to the Treasury Department, Division of Disbursement.

Note: Contra entry is to account No. 316 - Accountability of

Imprest Fund Cashiers

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316 Accountability of Imprest Fund Cashiers

This summary credit balance account represents advances by the Disbursing Officer to officially designated Imprest Fund Cashiers. A subsidiary account will be maintained for each Imprest Fund established.

Entries

Credits:

- (1) Amount of the initial advance.
- (2) Amount of any increase in the initial advance.

XXXXXX

Debits:

- (1) Amounts returned to the Treasury Department, Division of Disbursement.

Note: Contra entry is to account No. 104 Cash on Hand for Disbursing -

Imprest Fund Cashiers

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